

REMARKS

In the Amendment submitted by Applicant on July 30, 2004, a new claim 48 was sought to be added. The Examiner's Office Action of November 09, 2004, however, makes no mention of claim 48, either as being accepted or refused. Applicant believes that the omission of claim 48 from the present Office Action was an oversight by the Examiner and respectfully requests that claim 48 now be added.

Rejections under 35 U.S.C. § 112

Claims 1-23 have been rejected under 35 U.S.C. § 112, second paragraph, for allegedly being indefinite for failing to particularly point out and claim the subject matter which Applicant regards as the invention. Specifically, the Examiner has alleged that the phrase in claim 1 which states, "determining a contract type based on the contract characteristics under the set of tax rules", is confusing because it is unclear whether it is the contract characteristics or the tax rules which are the determining factors. The Examiner further alleges that the use of the term "under" is confusing because it is a failed attempt to try to connect that which should be more clearly stated.

Applicant has removed from claim 1 the phrase "under the set of tax rules", thus removing any grounds for the 35 U.S.C. 112 rejection. Although not mentioned by the Examiner, Applicant has made a like change to claim 23.

It is therefore respectfully urged that the rejection under 35 U.S.C. § 112 be withdrawn.

Rejections under 35 U.S.C. § 101

The Examiner has rejected claims 1-23 as allegedly being directed to non-statutory subject matter. Specifically, the Examiner alleges that there is no technical art associated with the claims, since the reference to a computer, found in the Preamble, is not integrated into the body of the claim (Applicant assumes that claim 1 is being referred to). Applicant traverses this rejection based on the above Amendment and the following

Remarks, and respectfully requests that the Examiner reconsider the rejection, and that it be withdrawn.

Claim 1 has been amended, in the body of the claim, to incorporate the phrase “wherein the above steps are performed using a computer program”, thus removing any grounds for a 35 U.S.C. 101 rejection. In like manner, claim 23 has also been amended to overcome the grounds for rejection.

In view of the aforementioned comments, claims 1-23 are believed to be allowable.

Rejections under 35 U.S.C. § 103

The Examiner has rejected claims 1-23 under the obviousness provisions of 35 U.S.C. § 103(a) as allegedly being unpatentable over U.S. Patent No. 6,067,531 to Hoyt et al. (Hoyt) in view of U.S. Patent No. 6,298,333 to Manzi et al. (Manzi). The rejection as applied to the claims is respectfully traversed.

The Examiner alleges that Manzi, in col. 3, discloses Applicant’s claimed step of “automatically determining an appropriate set of tax rules to apply as a function of the customer location information”. Applicant, after careful review of the Manzi specification, respectfully disagrees with the Examiner’s assessment. Manzi does not teach or even suggest that an appropriate set of tax rules is **automatically** determined. In fact, Manzi teaches away from this concept, for example, in col. 4, lines 12-13, which states that “the user at a workstation selects a tax authority”. Manzi in fact discloses a manual tax authority selection process, not an automatic one. There is nothing in Hoyt to suggest the step of “automatically determining an appropriate set of tax rules” either. Therefore, Applicants assert that neither Manzi nor Hoyt, separately or in combination, teach, disclose or even suggest this feature of Applicant’s claim 1.

In addition, claim 1 as amended states “automatically determining an appropriate set of tax rules to apply as a function of the customer location information, the contract characteristics, and the contract type”. Neither Manzi nor Hoyt even suggest the determination of an appropriate set of tax rules as a function of customer location information, contract characteristics, and contract type. Manzi in particular merely describes

tax rules with reference to a “taxing authority” (col. 3, line 54, for example), or to “a particular jurisdiction” (col. 3, line 62, for example).

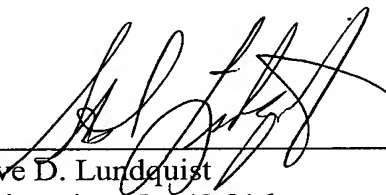
The above arguments made with respect to independent claim 1 also apply to independent claim 23, which has been amended in like manner as claim 1. Thus, Applicant maintains that claims 1 and 23 are allowable over the cited art. Claims 2-22 and 48, by nature of their dependence on claim 1, are also allowable.

For the reasons given above, Applicant respectfully submits that the claims patentably distinguish Applicant’s invention over the references cited by the Examiner, and are in condition for allowance.

Conclusion

All of the stated grounds of rejection have been properly traversed, accommodated, or rendered moot. Applicant therefore respectfully requests that the Examiner reconsider all presently outstanding objections and rejections, and that they be withdrawn. The Examiner is courteously invited to telephone the undersigned representative if it is believed that an interview might be useful for any reason.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Steve D. Lundquist', is written over a horizontal line.

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